

Exhibit A



SRS LABS, INC
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VIA FEDERAL EXPRESS

Howard Stringer
Chairman and Chief Executive Officer
Sony Corporation
550 Madison Avenue
New York, NY 10022-3211

Re: S-Force Technology

Dear Mr. Stringer:

SRS Labs, Inc. ("SRS") values and appreciates our relationship with Sony Corporation ("Sony") which extends to our original Sound Retrieval System License Agreement dated June 27, 1988. We further appreciate that Sony has adopted additional SRS technology as detailed in several amendments to the June 27, 1988 Agreement, specifically on June 20, 1991, March 20, 1992, July 8, 1996, January 1, 1998, October 1, 1998, and July 15, 1999, collectively termed the "Agreement". As stated in the Agreement, Sony is required to include specific SRS trademark(s) on any Sony products incorporating any SRS technology and to provide compensation to SRS as a function of such SRS technology use. Accordingly, we are concerned that Sony's S-Force technology and branding on Sony products is in violation of the Agreement and, more importantly, appears to infringe multiple SRS patents.

Based on our evaluation of the flat screen television products incorporating S-Force manufactured by your company, we believe that these products may incorporate SRS technology as defined in the Agreement. In particular these products include SRS technology recited in patents held by SRS Labs in the US, the EU, and China. In addition, based on our analysis of the Sony website, we have found significant similarities in both graphic and textual content that may constitute copyright and trademark infringement.

We ask that Sony account for any products employing the S-Force technology and amend the branding of such products per the Agreement on or before July 8, 2007. I can be reached at 949-442-5502 or through email at alank@srslabs.com.

SRS Labs looks forward to discussing this matter with you and maintaining our continued, valued relationship.

Sincerely,

Alan Kraemer
Executive Vice President and Chief Technology Officer

cc: Nicole Seligman, EVP and General Counsel